

In the Specification:

Please delete the Abstract and replace it with the following:

The system and method of the present invention comprises a process for comparing income, principle and expenses of an existing trust and a proposed trust, ~~and optionally converting to the proposed trust.~~ The process comprises selecting a period for which the comparison is desired, selecting a constant rate of income and appreciation for an asset class of the existing trust. Further, the present invention comprises selecting a proposed trust, selecting each asset value, asset class and allocation of assets in the proposed trust, selecting a payer of the proposed trust's capital gains, and selecting a basis for comparison among possible outcomes of the steps involving the proposed trust to generate the comparison.